



New York State Archives

Abstracts of property valuations made for State taxes B0315

New York State Archives
222 Madison Avenue
Albany, NY 12230
archref@nysed.gov
URL: <http://www.archives.nysed.gov/>

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Overview of the Records

Repository:	New York State Archives
Summary:	This series consists of property value abstracts submitted by the commissioners of taxes in each county to the Comptroller. County abstracts gives for each town or ward values on houses; lands; animal stock; carriages; clocks; watches; slaves between 12 and 51 years old; river sloops and residue of personal estate. Also included is a general abstract of state tax levied in each county. Abstracts of town taxes levied may be included.
Creator:	New York (State). Comptroller's Office
Title:	Abstracts of property valuations made for State taxes
Quantity:	0.4 cubic feet
Inclusive Date:	1799-1800
Series:	B0315

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Administrative History

This series consists of abstracts of valuations of houses and lands and of animal stock, luxury goods, and other personal property, submitted by the commissioners of taxes in each county to the Comptroller, pursuant to Chap. 72 Laws of 1799 (22d Session). The valuations of real estate were to be taken from the valuations made for the United States direct tax of 1798, or were to be made by the assessors in each town or ward if the U.S. valuations were not available. The valuations of personal estates were made by the assessors according to formulas set forth in the act of 1799 cited above. That law also required that the commissioners of taxes in each county forward to the Comptroller a copy of the tax assessment roll for each town or ward; these records have not survived.

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Scope and Content Note

Each county abstract gives for each town or ward the values of the following types of property: real estate; oxen, bulls, cows, "neat cattle", horses (including geldings and stallions), mules,

and swine; phaetons or coaches on steel springs, other four wheel pleasure carriages, and two-wheel carriages; clocks and watches; slaves above 12 and under 51 years of age; river sloops of above 30 and below 61 tons and of above 60 tons; and residue of personal estate. (Some of these categories have further subdivisions in the schedules.) Each abstract is signed by the commissioners of taxes for that county. Accompanying the abstracts for some counties are abstracts of the state tax levied in each town. There is also a general abstract of the state tax levied in each county in 1799. The original arrangement of these documents is unknown, and the abstracts for some counties are not present.

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Use of Records

Access Restrictions

There are no restrictions regarding access to or use of the material.

Access Terms

- Collecting
- Accounting
- Abstracts
- Tax assessment--New York (State)
- New York (State)
- New York (State). Department of Audit and Control